

RESULTS

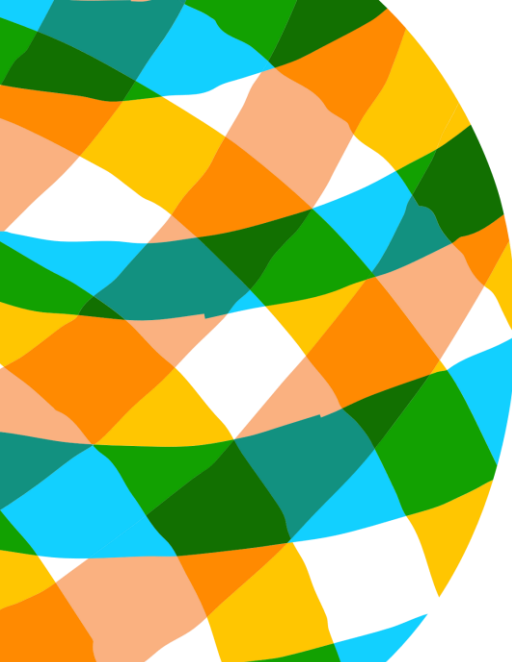
1Q24





DISCLAIMER

This presentation may contain forward-looking statements referring to Sabesp's business outlook, operating and financial results estimates, and growth prospects. These are only forecasts, and as such, they are exclusively based on Sabesp's management expectation regarding the future of the business and its continuous access to capital to finance the Company's business plan and does not constitute any investment recommendation or guarantee of performance. These forward-looking statements largely depend on changes in market conditions, governmental rules, industry performance and the Brazilian economy, among other factors, in addition to risks presented in disclosed documents filed by Sabesp. Therefore, they are subject to changes without prior notice.



HIGHLIGHTS – 1Q24

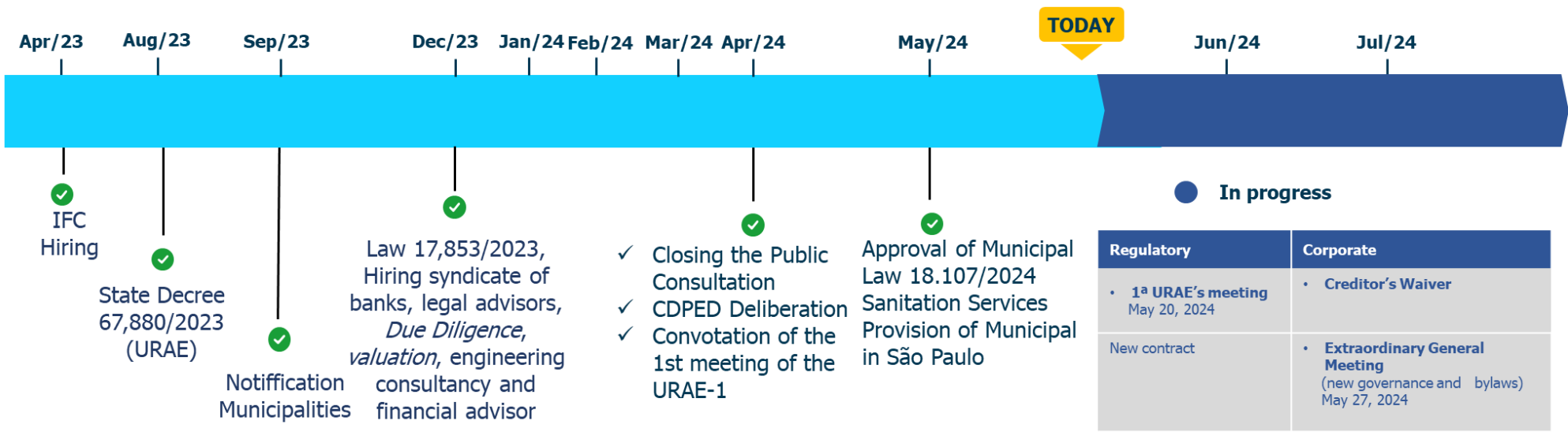
Regulatory

- Reversing and indemnifying assets methodology at the end of concessions
- Tariff Adjustment Index of 6.4469% applied on May 2024
- New Regulatory Model

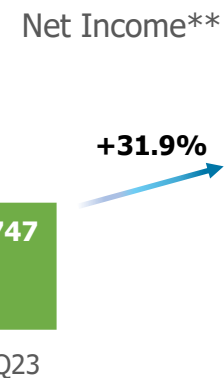
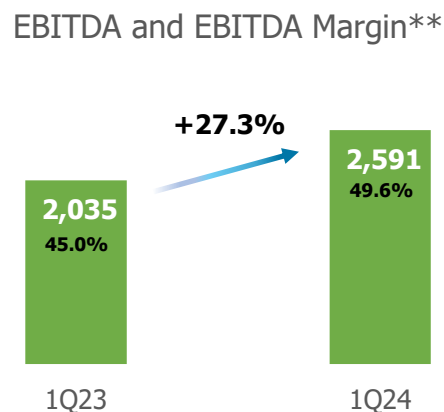
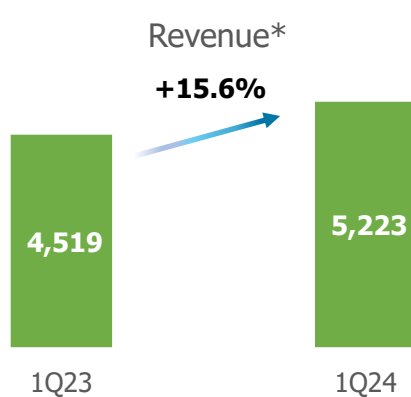
Company

- Raising R\$2.94 billion in the 31st Debenture Issue
- Debt hedge of USD 531 million

Timeline Privatization Process

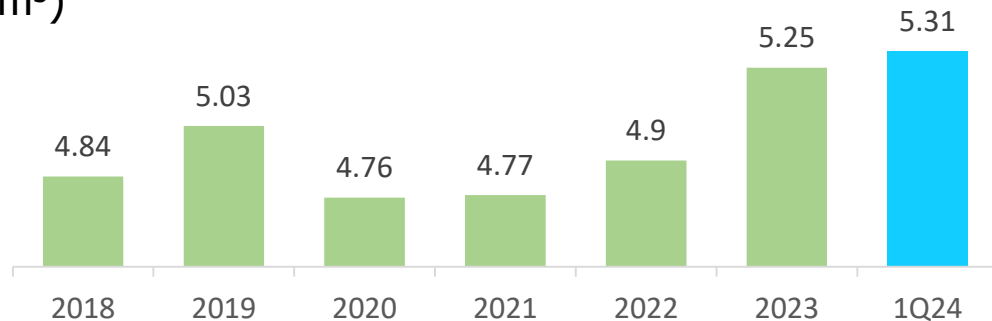


FINANCIAL HIGHLIGHTS

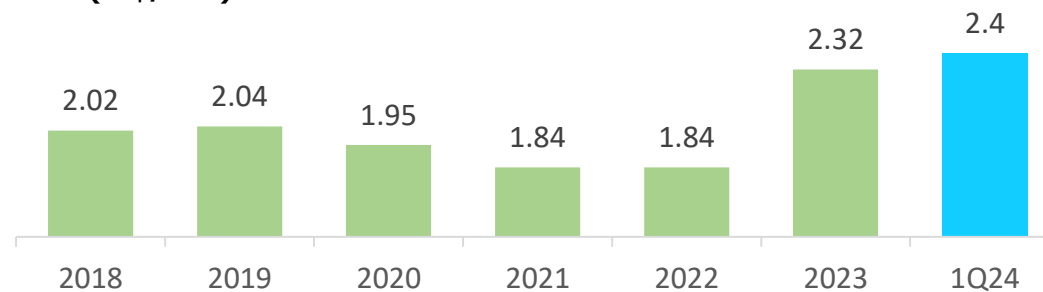


KPI's

Revenue from sanitation services per billed volume***
(R\$/m³)



EBITDA per billed volume ***
(R\$/m³)



*Revenue from sanitation services, net

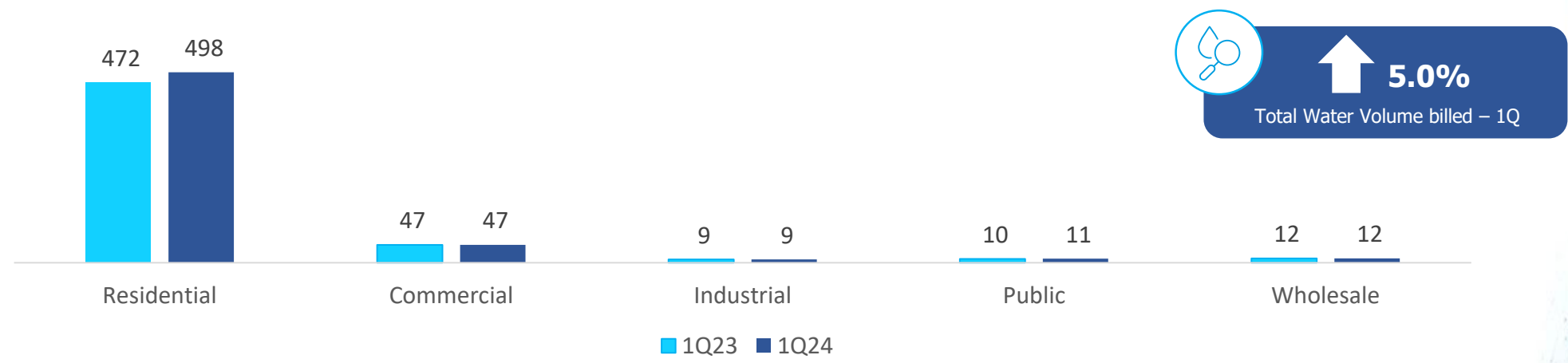
**Does not consider retiree agreements (AAPS)

***Values at average prices for 4Q23, updated by IPCA – annual from 2018 to 2022 and LTM for 1Q24.

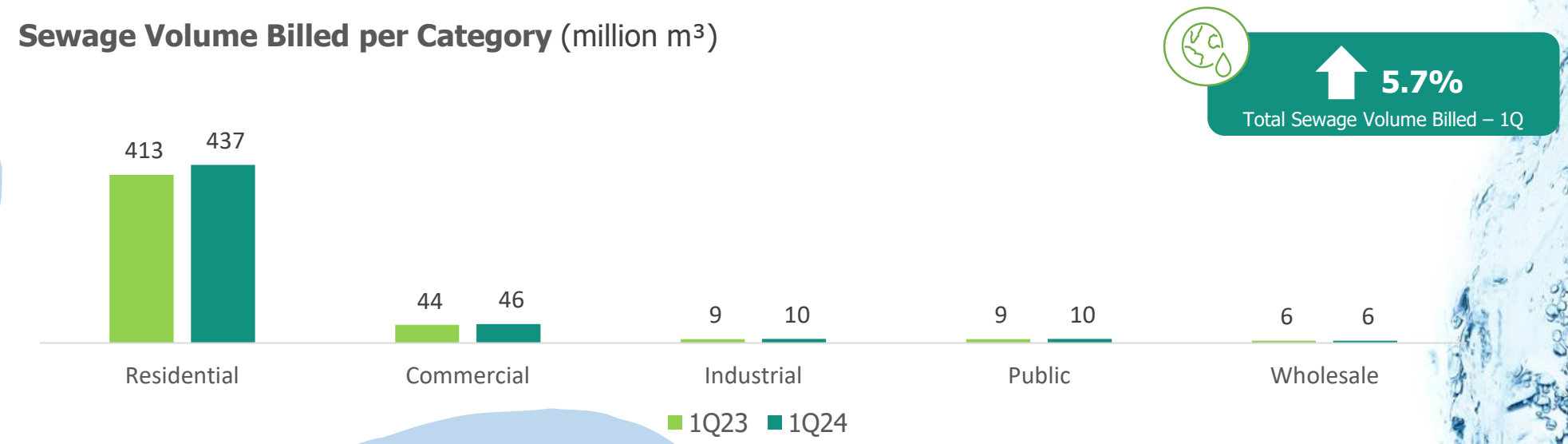
Excluded Reversal of TAC Provision in 3Q19, Reversal of GRU in 4Q18, Santo André in 3Q19, Mauá in 2Q20; PDI in 2Q23; and AAPS 1Q24

OPERATIONAL PERFORMANCE

Water Volume Billed per Segment (million m³)

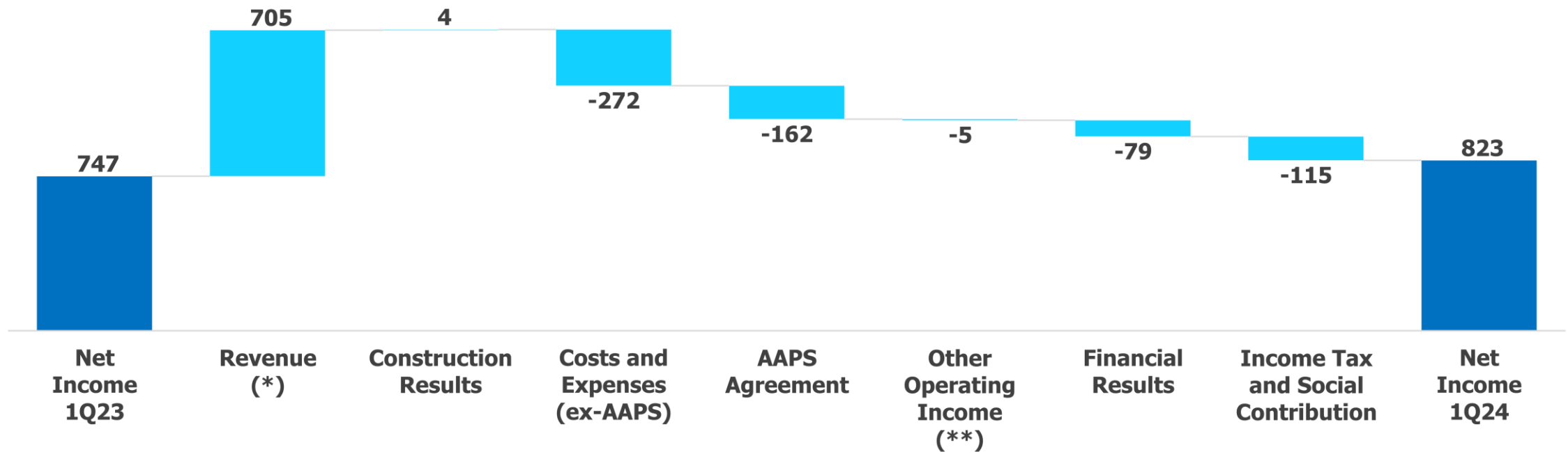


Sewage Volume Billed per Category (million m³)



FINANCIAL PERFORMANCE

(R\$ million)



	1Q23	1Q24	△ R\$
Net Income 1Q23			747
Revenue*	4,519	5,223	705
Construction Results	27	30	4
Costs and Expenses	-3,174	-3,607	-434
Other Operating Income**	21	16	-5
Financial Results	-260	-338	-79
Income Tax and Social Contribution	-386	-501	-115
Net Income 1Q24			823

(*) Revenue = Revenue from sanitation services, net

(**) Including Equity Result

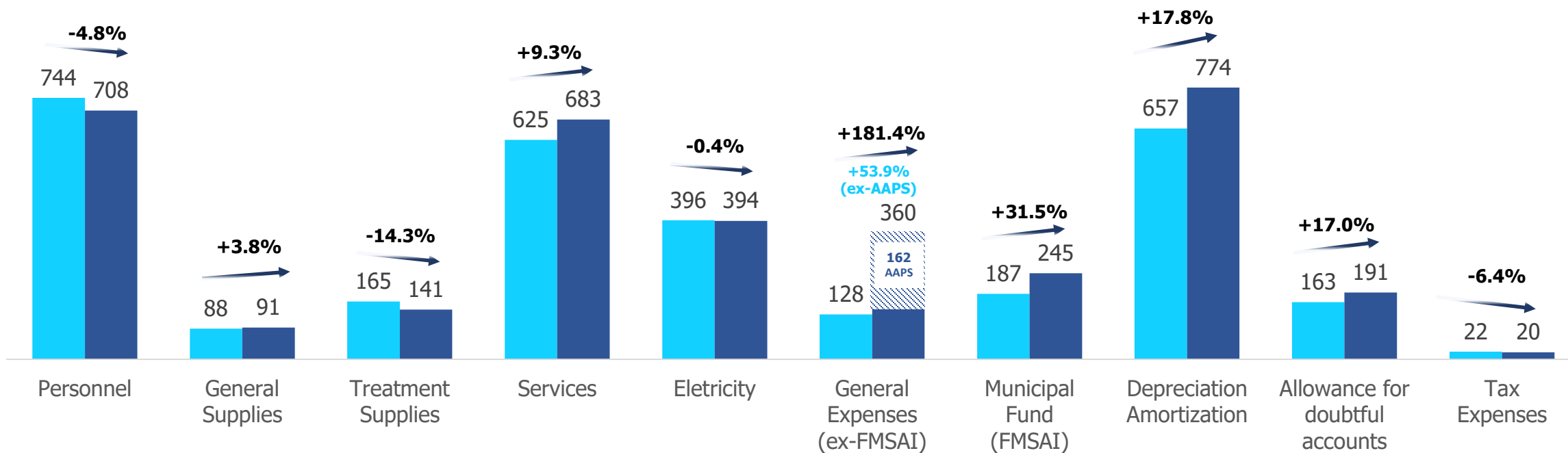
COSTS AND EXPENSES (R\$ million)



1Q23*: R\$ 3,174

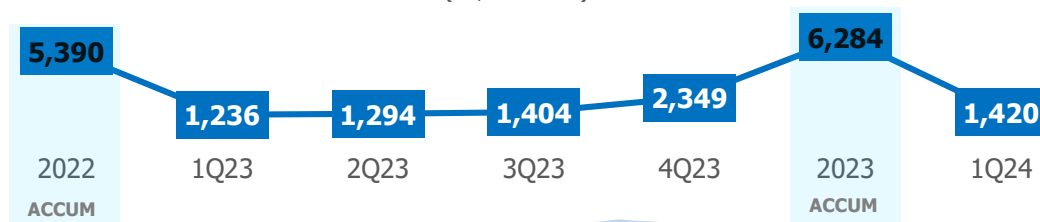
1Q24*: R\$ 3,607

13.7%

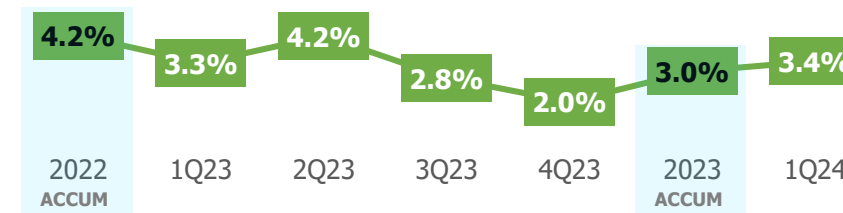


INVESTMENTS (R\$ million)

■ 1Q23 ■ 1Q24



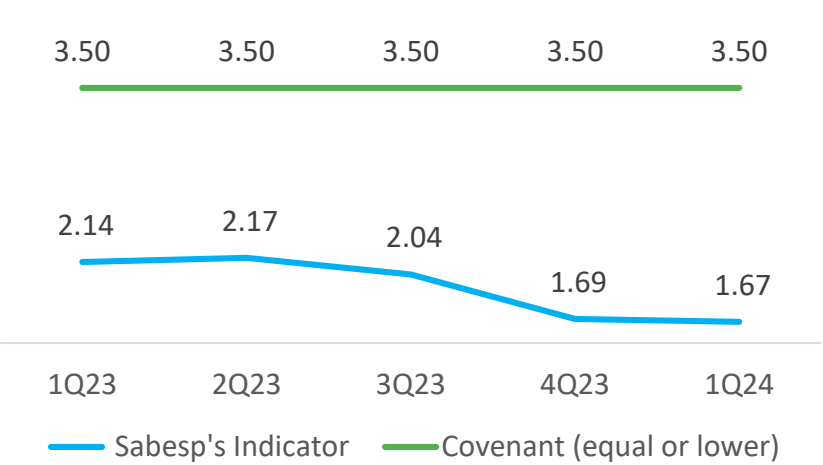
Allowance for Doubtful Accounts (% of Sanitation Services Revenue)



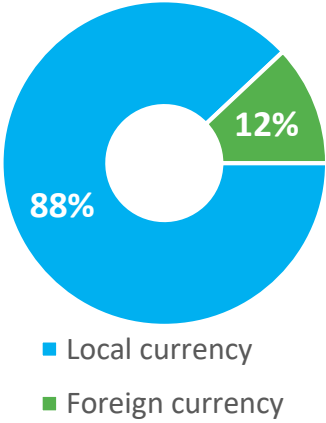
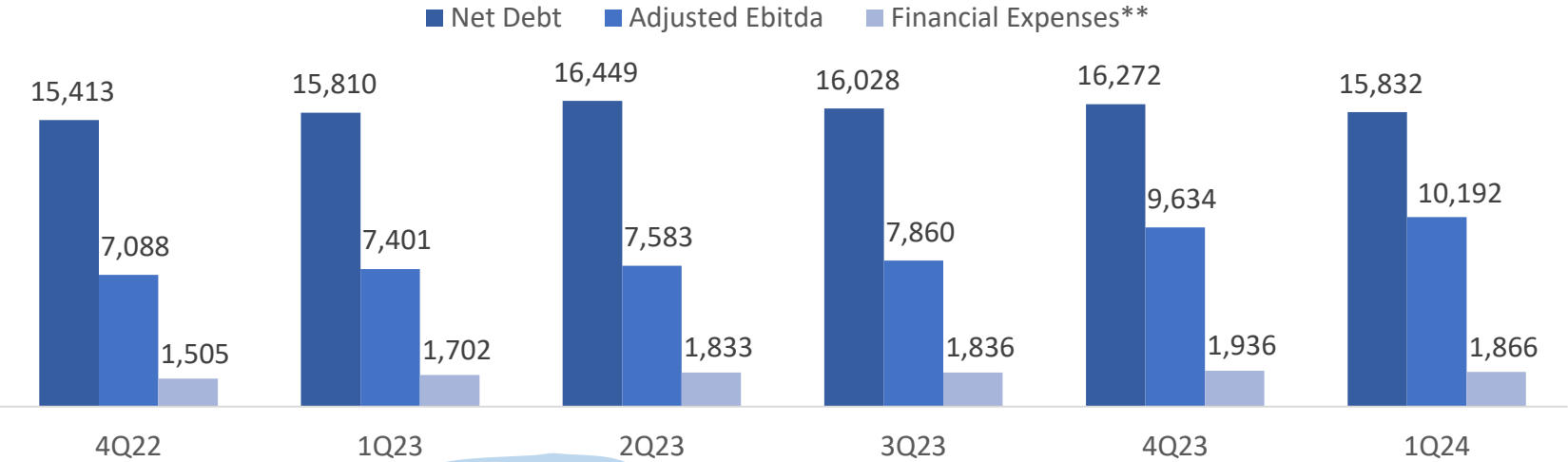
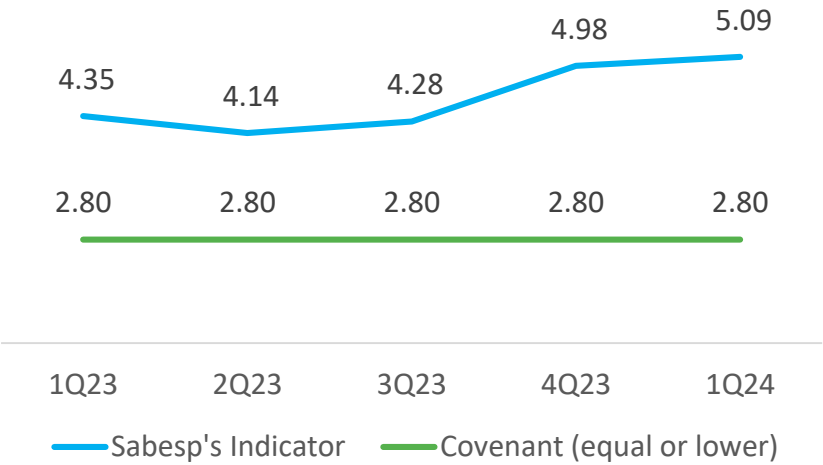
*Excluding Construction Costs

INDEBTNESS

NET DEBT / ADJUSTED EBITDA*



ADJUSTED EBITDA* / FINANCIAL EXPENSES*



* Adjusted EBITDA – Last 12 mounths excludes PDI and AAPS Agreement

** Financial Expenses Paid - Last 12 mounths / Calculated according to CPCs/IFRS





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